

**Exclusion of Income for Bona Fide Residents
of American Samoa**

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service▶ **Attach to Form 1040.** ▶ **See instructions below and on back.**Attachment
Sequence No. **68**

Name(s) shown on Form 1040

Your social security number

Part I General Information

- 1 Date bona fide residence began ▶ , and ended ▶
- 2 Type of living quarters in American Samoa ▶ ☐ Rented room ☐ Rented house or apartment
☐ Quarters furnished by employer ☐ Purchased home
- 3a Did any of your family live with you in American Samoa during any part of the tax year? ☐ Yes ☐ No
- b If "Yes," who and for what period? ▶
- 4a Did you maintain any home(s) outside American Samoa? ☐ Yes ☐ No
- b If "Yes," show address of your home(s), whether it was rented, the name of each occupant, and his or her relationship to you. ▶
- 5 Name and address of employer (state if self-employed) ▶
- 6 Complete columns (a) through (d) below for days absent from American Samoa during the tax year.

(a) Date left	(b) Date returned	(c) Number of days absent	(d) Reason for absence

Part II Figure Your Exclusion. Include **only** income that qualifies for the exclusion. See instructions.

7	Wages, salaries, tips, etc.	7		
8	Taxable interest	8		
9	Ordinary dividends	9		
10	Business income	10		
11	Capital gain	11		
12	Rental real estate, royalties, etc.	12		
13	Farm income	13		
14	Other income. List type and amount ▶	14		
15	Add lines 7 through 14. This is the amount you may exclude from your gross income this tax year ▶	15		

Instructions

Section references are to the Internal Revenue Code.

What's New

- The rules for determining whether you are a bona fide resident of American Samoa have changed. See *Bona Fide Residence Test* on this page.
- If, in tax year 2001 or later, you become or ceased to be a bona fide resident of a U.S. possession, you may be required to file Form 8898, Statement for Individuals Who Begin or End Bona Fide Residence in a U.S. Possession. The penalty for failure to provide the required information is \$1,000. For details, see the Instructions for Form 8898.

Purpose of Form

If you qualify, use Form 4563 to figure the amount of income you may exclude from your gross income.

Who QualifiesYou qualify for the exclusion if you were a bona fide resident of American Samoa for the entire tax year. See *Bona Fide Residence Test* on this page.

In future years, bona fide residents of Guam and the Commonwealth of the Northern Mariana Islands (CNMI) may also qualify for the exclusion. They will not qualify, however, unless implementation agreements are in effect with the United States. At the time this form went to print, the CNMI had not entered into an implementation agreement. Also, the effective date of the agreement between the United States and Guam had not been determined.

Bona Fide Residence Test

To qualify under this test, you must be a bona fide resident of American Samoa for the entire tax year (January 1 through December 31 if you file a calendar year return).

In general, for tax years beginning after October 22, 2004, you are a bona fide resident of American Samoa if, during the tax year, you:

- Are present in American Samoa for at least 183 days,
- Do not have a tax home outside of American Samoa, and
- Do not have a closer connection to the United States or a foreign country than to American Samoa.